

1 AN ACT in relation to taxation.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing  
5 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior Citizens Homestead Exemption  
8 ~~Exemption~~. An annual homestead exemption limited, except as  
9 described here with relation to cooperatives or life care  
10 facilities, to a maximum reduction set forth below from the  
11 property's value, as equalized or assessed by the  
12 Department, is granted for property that is occupied as a  
13 residence by a person 65 years of age or older who is liable  
14 for paying real estate taxes on the property and is an owner  
15 of record of the property or has a legal or equitable  
16 interest therein as evidenced by a written instrument, except  
17 for a leasehold interest, other than a leasehold interest of  
18 land on which a single family residence is located, which is  
19 occupied as a residence by a person 65 years or older who has  
20 an ownership interest therein, legal, equitable or as a  
21 lessee, and on which he or she is liable for the payment of  
22 property taxes. The maximum reduction shall be \$2,500 in  
23 counties with 3,000,000 or more inhabitants and \$2,000 in all  
24 other counties. For land improved with an apartment building  
25 owned and operated as a cooperative, the maximum reduction  
26 from the value of the property, as equalized by the  
27 Department, shall be multiplied by the number of apartments  
28 or units occupied by a person 65 years of age or older who is  
29 liable, by contract with the owner or owners of record, for  
30 paying property taxes on the property and is an owner of  
31 record of a legal or equitable interest in the cooperative

1 apartment building, other than a leasehold interest. For  
2 land improved with a life care facility, the maximum  
3 reduction from the value of the property, as equalized by the  
4 Department, shall be multiplied by the number of apartments  
5 or units occupied by persons 65 years of age or older,  
6 irrespective of any legal, equitable, or leasehold interest  
7 in the facility, who are liable, under a contract with the  
8 owner or owners of record of the facility, for paying  
9 property taxes on the property. In a cooperative or a life  
10 care facility where a homestead exemption has been granted,  
11 the cooperative association or the management firm of the  
12 cooperative or facility shall credit the savings resulting  
13 from that exemption only to the apportioned tax liability of  
14 the owner or resident who qualified for the exemption. Any  
15 person who willfully refuses to so credit the savings shall  
16 be guilty of a Class B misdemeanor. Under this Section and  
17 Section 15-175, "life care facility" means a facility as  
18 defined in Section 2 of the Life Care Facilities Act, with  
19 which the applicant for the homestead exemption has a life  
20 care contract as defined in that Act.

21 When a homestead exemption has been granted under this  
22 Section and the person qualifying subsequently becomes a  
23 resident of a facility licensed under the Nursing Home Care  
24 Act, the exemption shall continue so long as the residence  
25 continues to be occupied by the qualifying person's spouse if  
26 the spouse is 65 years of age or older, or if the residence  
27 remains unoccupied but is still owned by the person qualified  
28 for the homestead exemption.

29 A person who will be 65 years of age during the current  
30 assessment year shall be eligible to apply for the homestead  
31 exemption during that assessment year. Application shall be  
32 made during the application period in effect for the county  
33 of his residence.

34 The assessor or chief county assessment officer may

1 determine the eligibility of a life care facility to receive  
2 the benefits provided by this Section, by affidavit,  
3 application, visual inspection, questionnaire or other  
4 reasonable methods in order to insure that the tax savings  
5 resulting from the exemption are credited by the management  
6 firm to the apportioned tax liability of each qualifying  
7 resident. The assessor may request reasonable proof that the  
8 management firm has so credited the exemption.

9 The chief county assessment officer of each county with  
10 less than 3,000,000 inhabitants shall provide to each person  
11 allowed a homestead exemption under this Section a form to  
12 designate any other person to receive a duplicate of any  
13 notice of delinquency in the payment of taxes assessed and  
14 levied under this Code on the property of the person  
15 receiving the exemption. The duplicate notice shall be in  
16 addition to the notice required to be provided to the person  
17 receiving the exemption, and shall be given in the manner  
18 required by this Code. The person filing the request for the  
19 duplicate notice shall pay a fee of \$5 to cover  
20 administrative costs to the supervisor of assessments, who  
21 shall then file the executed designation with the county  
22 collector. Notwithstanding any other provision of this Code  
23 to the contrary, the filing of such an executed designation  
24 requires the county collector to provide duplicate notices as  
25 indicated by the designation. A designation may be rescinded  
26 by the person who executed such designation at any time, in  
27 the manner and form required by the chief county assessment  
28 officer.

29 The assessor or chief county assessment officer may  
30 determine the eligibility of residential property to receive  
31 the homestead exemption provided by this Section by  
32 application, visual inspection, questionnaire or other  
33 reasonable methods. The determination shall be made in  
34 accordance with guidelines established by the Department.

1           In counties with less than 3,000,000 inhabitants, the  
2 county board may by resolution provide that if a person has  
3 been granted a homestead exemption under this Section, the  
4 person qualifying need not reapply for the exemption.

5           In counties with less than 3,000,000 inhabitants, if the  
6 assessor or chief county assessment officer requires annual  
7 application for verification of eligibility for an exemption  
8 once granted under this Section, the application shall be  
9 mailed to the taxpayer.

10          The assessor or chief county assessment officer shall  
11 notify each person who qualifies for an exemption under this  
12 Section that the person may also qualify for deferral of real  
13 estate taxes under the Senior Citizens Real Estate Tax  
14 Deferral Act. The notice shall set forth the qualifications  
15 needed for deferral of real estate taxes, the address and  
16 telephone number of county collector, and a statement that  
17 applications for deferral of real estate taxes may be  
18 obtained from the county collector.

19          (Source: P.A. 92-196, eff. 1-1-02.)